

## BSC THAT NEED AN OPI

| BSC  | NAME   | OPI   | COMMENTS  |
|------|--|---|---|
| 1151 | Advances to Other DOE Locations  | AL90-WA90   |   |
| 1221 | Advances to Other Federal Agencies                                     | 0300-0399 Not =0385-0389                            | 0385 – 0389 = PMA                                   |
| 1311 | Investment in Federal Securities Face                                  | 0310  | Treasury  |
| 1312 | Unamortized Premium in Federal Securities                              | 0310  | Treasury  |
| 1313 | Unamortized Discount in Federal Securities                             | 0310  | Treasury  |
| 1314 | Unrealized Gains and Losses on Federal Securities                      | 0310  | Treasury  |
| 1412 | Integrated Contractor Accounts Receivable – Other Federal Agencies     | 0300-0399 Not =0385-0389                            | 0385 – 0389 = PMA                                   |
| 1414 | Integrated Contractors Accounts Receivable-Inter-Field Office          | 0600*, AL90– WA90                                   |   |
| 1415 | Integrated Contractors Accounts Receivable-Intra-Field Office          | AL90- WA90  |   |
| 1431 | Refunds Other Federal Agencies   | 0300-0399 Not =0385-0389                            | 0385 – 0389 = PMA                                   |
| 1435 | Inter-Field Office Refunds Receivable                                  | AL90-XS90, 0385 – 0389                              | 0385 – 0389 = PMA                                   |
| 1436 | Intra Field Office Refunds Receivable                                  | AL90- WA90  |   |
| 1441 | Reimbursements Receivable-Other Federal Agencies                       | 0300-0399 Not =0385-0389                            | 0385 – 0389 = PMA                                   |
| 1445 | Reimbursements Receivable-Interest Receivable from Federal Investments | 0310  |   |
| 1449 | Isotope Production Revolving Fund – Inter-DOE                          | AL90-XS90   |   |
| 1454 | Receivable Suspense  | If OPI not = blank , OPI = 0300-0399 Not =0385-0389 | <b>Only Federal Portions cross walked to 131099</b> |
| 1471 | Long Term Accounts Receivable Federal                                  | 0300-0399 Not =0385-0389                            | 0385 – 0389 = PMA                                   |
| 1481 | Short-Term One Time Spent  | 0300-0399 Not                                       | 0385 – 0389 = PMA                                   |

|      |   |                              |  |
|------|---|------------------------------|--|
|      | Nuclear Fuel Fees – Federal                                       | =0385-0389                   |  |
| 1482 | Short-Term KWH Fees Federal                                       | 0300-0399 Not =0385-0389     | 0385 – 0389 = PMA  |
| 1485 | Long Term One Time Spent Nuclear Fuel Fees – Federal              | 0300-0399 Not =0385-0389     | 0385 – 0389 = PMA  |
| 148A | Short-Term Interest on One Time Spent Nuclear Fuel Fees – Federal | 0314, 0384                   |  |
| 148C | Long Term Interest on One Time Spent Nuclear Fuel Fees – Federal  | 0314, 0384                   |  |
| 148E | Spent Nuclear Fuel Fee Penalty                                    | 0314, 0384                   |  |
| 148F | KWH Fee Penalty – Federal   | 0314, 0384                   |  |
| 148G | Short-Term Defense High Level Waste Fee – DOE                     | 0383                         |  |
| 148H | Short-Term Interest on Defense High Level Waste Fees – DOE        | 0383                         |  |
| 148J | Long Term Defense High Level Waste Fees – DOE                     | 0383                         |  |
| 148K | Long Term Interest on Defense High Level Waste Fees DOE           | 0383                         |  |
| 1811 | Prepayments Other Federal Agencies                                | 0300-0399 Not =0385-0389     | 0385 – 0389 = PMA  |
| 3122 | Accounts Payable – Other Federal Agencies                         | 0300-0399 Not =0385-0389     | 0385 – 0389 = PMA  |
| 3141 | Accounts Payable – Inter-Field Office                             | 0600*, AL90- WA90            |  |
| 3191 | Accounts Payable – Other Federal                                  | 0300-0399 Not =0385-0389     | 0385 – 0389 = PMA  |
| 3211 | Accrued Expenses – Other Federal Agencies                         | 0300-0399 Not =0385-0389     | 0385 – 0389 = PMA  |
| 3215 | Accrued Funded Payroll and Benefits                               | If OPI not blank, OPI = 0347 | This BSC can be either federal or non federal. Employer Contributions and Payroll Taxes Payable SGL 2213 is the Federal Portion. |
| 3216 | Accrued Interest Payable – Federal                                | 0300-0399 Not =0385-0389     | 0385 – 0389 = PMA  |
| 3317 | Other Liabilities   | 0300-0399 Not =0385-0389     | 0385 – 0389 = PMA  |
| 3363 | Waste Fund Fees (Federal)   | 0383,0384                    |  |
| 3511 | Advances from Other DOE   | AL90-WA90                    |  |

|      |  |   |   |
|------|--|---|---|
|      | locations  |   |   |
| 3912 | Deferred Credits – Other Federal Agencies                            | 0300-0399 Not =0385-0389  | 0385 – 0389 = PMA   |
| 3915 | Deferred Credit – For Other Federal Agencies                         | 0300-0399 Not =0385-0389  | 0385 – 0389 = PMA   |
| 3996 | Environmental Liabilities  | If OPI not blank<br>OPI = 0600 and<br>Source<br>Doc=HLW                                 | <b>Only Federal Portion<br/>cross walked to 2995U3</b>            |
| 3999 | Unfunded Liabilities - Other   | If OPI not blank<br>OPI =<br>0347,0319  | <b>Only Federal Portion<br/>cross walked to SGL<br/>2213,2225</b> |
| 4611 | Split<br>Allotment/Appropriation<br>Adjustments Pending              | 0600*   |   |
| 4612 | Split<br>Allotment/Appropriation<br>Adjustments Pending-<br>Variance | 0600*   |   |
| 8113 | Non Reimbursable Transfers<br>to Other Federal Agencies              | If FT = 57 and<br>Field Office =<br>WA OPI = 0300<br>– 0399, OPI<br>Not = 0385-<br>0389 | <b>Only Federal Portions<br/>cross walked to 232001</b>           |
| 8114 | Non Reimbursable Transfers<br>from Other Federal Agencies            | 0300-0399 Not<br>= 0385-0389  | 0385 – 0389 = PMA   |
|      |  |   |   |

## BSC AND B&amp; R's THAT NEED AN OPI

| BSC  | NAME                   | B&R  | Fund Type                       | OPI                                       | COMMENTS                              |
|------|------------------------|--|---------------------------------|---|---------------------------------------|
| 8132 | Net Cost of Operations | 50 except 5030   |                                 | 0300-0399 Not =0385-0389                  | 0385 – 0389 = PMA, <b>5030 = USEC</b> |
| 8132 | Net Cost of Operations |  | 3                               | OPI not = blank 0300-0399 Not =0385-0389, | 0385 – 0389 = PMA,                    |
| 8132 | Net Cost of Operations | <b>ZN0501000,</b><br>ZN0601030,<br>ZN0602043,<br>ZN0602053,<br>ZN0702030,<br>ZN090300,<br>ZN1001013,<br>ZN1001023,<br>ZN1002013,<br>ZN1002023,<br>ZN1004030,<br>ZN1005,<br>ZN120300,<br><b>ZN1910030</b> |                                 | 0300-0399 Not =0385-0389                  | 0385 – 0389 = PMA,                    |
| 8132 | Net Cost of Operations | ZN1402010,<br>ZN2303010,<br>ZN1404024  |                                 | 0300-0399 Not =0385-0389                  | 0385 – 0389 = PMA,                    |
| 8132 | Net Cost of Operations | ZN1005   | <b>VE and field office = WA</b> | 0600*                                     | DOE Programmatic Activities           |
| 8132 | Net Cost of Operations |  | 5Z                              | <b>0600, AK90-XS90, 0385-0389, 0383</b>   | <b>All DOE</b>                        |
| 8132 | Net Cost of Operations | ZN2302   | 5U                              | 0600*                                     | DOE Programmatic Activities           |
| 8132 | Net Cost of Operations | EW02MM050  | TE                              | 0600*                                     | DOE Programmatic Activities           |
| 8132 | Net Cost of Operations | ZN4010   |                                 | 0347                                      | Office of Personnel Management        |
| 8132 | Net Cost of Operations | ZN4020   |                                 | 0311                                      | Department of Justice                 |
| 8132 | Net Cost of            | ZN1403024,   | 57, 5Z                          | 0383                                      | Defense Fees NWF                      |

## Exhibit 4

|      |                        |  |    |                                     |  |
|------|------------------------|--|----|-------------------------------------|--|
|      | Operations             |  |    |                                     |  |
| 8132 | Net Cost of Operations | ZN1001014,<br>ZN1001024,<br>ZN1002014,<br>ZN1001024,<br>ZN1004040, |    | AK90-XN90,<br>0385. 0389            |  |
| 8132 | Net Cost of Operations | ZN1919013,   |    | 0300-0399 Not<br>= <b>0385-0389</b> | <b>0385 – 0389 = PMA,</b>  |
| 8132 | Net Cost of Operations | ZN1403026,<br>ZN1403030  |    | 0314, 0384                          | TVA, Defense Fees<br>NWF   |
| 8132 | Net Cost of Operations | ZN2602   | 5J | 0310                                | Department of<br>Treasury  |
| 8132 | Net Cost of Operations | ZN30   |    | <b>WA90</b>                         | Revenue from the HQ<br>WCF   |
| 8132 | Net Cost of Operations | ZN0404021  |    | <b>0310</b>                         | Interest Revenue<br>recognized from the<br>PPVE (Petroleum<br>Pricing) |

\*OPI assigned by SGL conversion program.